

This is the Law



By ROBERT E. LEE
(For the N. C. Bar Association)

Federal Income Taxes
This is the first of a spring series of articles that will appear each week throughout the next three months. They have been written for the non-lawyer as a public service of the North Carolina Bar Association.

Is there any advantage in a husband and wife filing a joint federal tax return?

In most cases the computation on a joint return will be more advantageous than if separate returns are filed. The instances where there are exceptions are rare.

In a joint return the tax is computed as if each had one-half of the total net taxable income. This "splitting of the income" usually effects a substantial tax savings. There is only one tax return filed, signed by both the husband and wife.

It is not necessary that the wife have an income. A joint return can be used even if all of the income is earned by one spouse.

If a joint return is filed the tax is computed on the combined income and deductions of both spouses and the husband and wife are each liable for the entire tax. All income of husband and wife must be reported regardless of amount.

May persons other than married couples file a joint tax return?
No. However, the split-income benefits accrue to spouses for a period of two years following the death of either, provided a home is maintained for a dependent child, and the widower or widow remains unmarried for this period.

Is North Carolina a "community property state"?
No. There are only eight states that have statutes creating community ownership of property between husband and wife. They are Arizona, Idaho, Louisiana, Nevada, New Mexico, Texas and Washington.

Generally speaking, community property in these eight states consist of property acquired by either of the spouses during marriage. Exceptions are usually made in respect to property acquired during marriage by gift or inheritance, such property remaining separate property of the recipient. Property owned by either spouse at the time of the marriage continues as his or her separate property.

Who pays the tax on income received from real property in North Carolina owned by a husband and wife as "tenants by the entirety"?
The husband. This is because in North Carolina the husband has an absolute and exclusive right to all rents and income from land owned by him and his wife as "tenants by the entirety." Since it is the husband who is entitled by law to the income from the real estate so held, it is the husband who must pay the income tax thereon.

If the husband and wife file a joint return, the question of who is entitled to the income from real estate held by them as "tenants by the entirety" is of little importance, because of the split-income benefits available on such return.

A "tenancy by the entirety" is created whenever real property is conveyed by deed or by the time husband and wife, will to two persons who are at

food conservation leaders, conducted by Mrs. B. B. Ramseur, home economics specialist, 10 A. M. Place announced later. Warren Grove H. D. Club, 2:30 P. M., Mrs. Cleodia Bonner. April 27—Green Hall H. D. Club, 2:30 P. M. April 28—Center Hill H. D. Club, 2:30 P. M., Community Building. Warren Grove-Green Hall community, 8 P. M., Educational Building. April 29—Ryans Grove H. D. Club, 2:30 P. M., Mrs. C. P. White.

CHOWAN NEWS

By HARRY VENTERS
Assistant County Agent

Here we are beginning another month and summer is just around the corner. There are many 4-H activities coming up, in fact most of the 4-H activities take place in the summer when school is out. For some of them, however, you can't wait until summer to begin preparations.

One of these is the 4-H Demonstration Program, which also includes public speaking and talent. This program is one that every boy and girl enrolled in 4-H should participate in. I know of no other program we have that can mean as much to the participants and can also be as much fun. I am not going to list here all of the demonstration contests that 4-H'ers can participate in, because all will receive a list of them at their next club meeting. I would like to tell you how these contests are organized.

There are three contests—county, district, and state. We will have a county contest early in June. This is the one that everybody can participate in. Winners are selected in each of the contests (26 possible) and these winners will represent Chowan County in the District Contest which will be held in

Washington, N. C., on June 22. County winners from the 16 counties in the Eastern District will be participating here. The district winners will represent our district at the state contest, which is held at N. C. State College during State 4-H Club Week. This is the week of July 25-30 this year.

In this program you learn how to speak to a group—to know others' how to do something, so two very important lessons are learned. The first lesson you are learning to help yourself, because everyone should learn to speak to a group. You will find this very important as you grow older. The second lesson you learn is the one of helping others. There is no other lesson you will ever learn that can mean more to you, because the happy people are the ones that have something to give to their friends and neighbors.

Miss Aman and I as well as our adult leaders are anxious to help 4-H'ers interested in this program. We have materials that will help you prepare your demonstration, so the rest is up to you. Are you going to do something or are you ready to become a state winner?

Ten Leaders In Bridge Marathon

Dr. Richard Hardin and Joe Thorud continue to hold the lead in the bridge marathon sponsored by the Chowan Hospital Auxiliary.

The ten leading teams and their scores at the end of the 16th round follow:

- 1. J. M. Thorud and Dr. Richard Hardin, 67,070.
- 2. Mrs. Richard Goodwin and

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- 10:00 A. M.—NO. 309 PARK AVE. 2 bedrooms, asbestos siding, oil floor furnace; excellent condition. Large lot.
- 10:15 A. M.—NO. 20 ALBEMARLE COURT. 2 bedrooms, asbestos siding, gas floor furnace; large lot. Located on corner. Excellent condition; already financed. Payments \$48.86 month. Low interest 4 1/2%.
- 10:30 A. M.—NO. 8 STRATFORD RD. 3 bedrooms, asbestos siding, utility room, central heat. Stove and refrigerator. Already financed at 4 1/2% and \$53.00 month.
- 11:00 A. M.—NO. 20 STRATFORD RD. 3 bedrooms, asbestos siding, central heat, utility room. Stove and refrigerator. Already financed at 4 1/2% and \$53.37 month.
- 11:15 A. M.—NO. 41 HAWTHORNE ROAD. 3 bedrooms, asbestos siding, central heat, utility room. Stove and refrigerator. Already financed at 4 1/2% and \$51.94 month.
- 11:30 A. M.—NO. 35 HAWTHORNE ROAD 3 bedrooms, asbestos siding, central heat, utility room. Stove and refrigerator. Already financed at 4 1/2% and \$51.67 month.

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- Mrs. Elton Forehand, Jr., 60,591.
- 3. Mrs. J. W. Davis and Mrs. Earl Goodwin, 58,000.
- 4. Mrs. L. A. Patterson and Mrs. W. B. Rosevear, 56,900.
- 5. Mrs. Watson Bell and Mrs. J. B. Harrison, 53,44.
- 6. Med. Belch and C. A. Phillips, 53,160.
- 7. Cecil Fry and Mrs. J. M. Thorud, 50,290.
- 8. Mrs. H. A. Campen and Mrs. A. M. Forehand, 49,330.
- 9. Mrs. George Hoskins and Mrs. Albert Byrum, 48,400.
- 10. Mrs. F. W. Hobbs and Mrs. J. H. McMullan, 47,840.

TRY A HERALD CLASSIFIED

Lunch Room Menu

Menus at the John A. Holmes High School lunch room for the week of April 11-15 will be as follows:
Monday — Weiners, weiner rolls, pork and beans, cole slaw, cup cakes, butter and milk.
Tuesday — Sliced corn beef, steamed cabbage, buttered corn, bread, gingerbread, milk.
Wednesday — Oven brown luncheon meat, string beans, buttered potatoes, bread, butter, apple pie, milk.
Thursday — Spaghetti with meat sauce, succotash, cheese

slices, hot biscuits, butter, pineapple upside down cake, milk. Friday — Barbecue pork, cole slaw, dried navy beans, hot rolls, butter, strawberry shortcake, milk.

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